

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1102, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 1, delete lines 1 through 14, begin a new paragraph and insert:
2 "SECTION 1. IC 5-3-1-0.4 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2006]: Sec. 0.4. As used in this
4 chapter, "newspaper" refers to a newspaper:
5 (1) that:
6 ~~(1)~~ (A) is a daily, weekly, semiweekly, or triweekly newspaper
7 of general circulation;
8 ~~(2)~~ (B) has been published for at least three (3) consecutive
9 years in the same city or town;
10 ~~(3)~~ (C) has been entered, authorized, and accepted by the
11 United States Postal Service for at least three (3) consecutive
12 years asailable matter of the periodicals class; and
13 ~~(4)~~ (D) has at least fifty percent (50%) of all copies circulated
14 paid for by subscribers or other purchasers at a rate that is not
15 nominal; or
16 (2) that:
17 (A) is a daily, weekly, semiweekly, or triweekly newspaper
18 of general circulation;
19 (B) has been entered, authorized, and accepted by the
20 United States Postal Service asailable matter of the

periodicals class;

(C) has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal; and

(D) meets the greater of the following conditions:

(i) The newspaper's highest monthly paid circulation during the preceding year is equal to at least fifty percent (50%) of the paid circulation for that same month for the largest newspaper with a periodicals class permit located in the county in which the newspaper is published, based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year or based on the newspaper's initial application for a permit from the United States Postal Service.

(ii) The newspaper has an average daily paid circulation of one thousand five hundred (1,500) during at least one (1) month during the preceding year."

Delete page 2.

Page 3, delete lines 1 through 8.

Page 4, line 29, delete "that is any of the" and insert "**for which notice is required to be given by publication in accordance with this chapter, a city or town must publish the required notice one (1) time at least ten (10) days before the event or action.**".

Page 4, delete lines 30 through 42.

Page 5, delete lines 1 through 2.

Page 5, line 22, after "time." insert "**If an error or omission described in subdivision (2) occurs, the county auditor must publish, at the county auditor's expense, a notice containing the correct tax rate, tax levy, or budget as proposed or fixed by the political subdivision.**".

Page 11, line 3, delete "two (2) times" and insert "**one (1) time**".

Page 11, line 4, delete ", at least one (1) week apart, with the second".

Page 11, line 5, delete "publication made".

Page 11, line 5, delete "seven (7)" and insert "**ten (10)**".

Page 11, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 10. IC 6-1.1-12.4-3, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2006 (RETROACTIVE)]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, 2009. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property other than inventory (as defined in 50 IAC 4.2-5-1, as in effect on January 1, 2005) that:

(1) was never before used by its owner for any purpose in Indiana;

and

(2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) The deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the purchase of the personal property; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a reduction of the assessed value of the personal property, the amount of the deduction is adjusted to reflect the percentage decrease that results from the appeal.

(e) A property owner must claim the deduction under this section on the owner's annual personal property tax return. The township assessor shall:

(1) identify the personal property eligible for the deduction to the county auditor; and

(2) inform the county auditor of the deduction amount.

(f) The county auditor shall:

- 1 (1) make the deductions; and
- 2 (2) notify the county property tax assessment board of appeals of
- 3 all deductions approved;
- 4 under this section.
- 5 **(g) The deduction under this section does not apply to a facility**
- 6 **listed in IC 6-1.1-12.1-3(e).".**
- 7 Page 11, line 34, delete "two (2) times" and insert "**one (1) time**".
- 8 Page 11, line 34, delete ", at least one (1) week apart, with".
- 9 Page 11, line 35, delete "the second publication made".
- 10 Page 11, line 35, delete "seven (7)" and insert "**ten (10)**".
- 11 Page 14, line 7, after "(j)" delete ",."
- 12 Page 14, line 7, before "(k)," reset in roman "and".
- 13 Page 14, line 7, delete "and (l),".
- 14 Page 15, line 4, strike "make".
- 15 Page 15, line 4, after "reductions" insert "**consider**".
- 16 Page 15, line 6, after "subsection" delete ".".
- 17 Page 15, line 9, after "fund." insert "**and shall deliver a final**
- 18 **decision to the political subdivision.**".
- 19 Page 16, delete lines 29 through 39.
- 20 Page 17, line 7, delete "published two (2) times under" and insert
- 21 "**given once in accordance with IC 5-3-1-2(n).**".
- 22 Page 17, delete lines 8 through 10.
- 23 Page 17, reset in roman lines 11 through 42.
- 24 Page 18, reset in roman lines 1 through 19.
- 25 Page 18, delete lines 20 through 42.
- 26 Page 19, delete lines 1 through 4.
- 27 Page 19, line 29, delete "Except as provided in subsection (g), the"
- 28 and insert "The".
- 29 Page 20, delete lines 17 through 42.
- 30 Delete pages 21 through 22.
- 31 Page 23, delete lines 1 through 38.
- 32 Page 24, line 3, delete "seven" and insert "**ten (10)**".
- 33 Page 24, line 4, delete "(7)".
- 34 Page 24, delete lines 22 through 42.
- 35 Page 25, delete lines 1 through 29.
- 36 Page 26, line 24, delete "seven (7)" and insert "**ten (10)**".
- 37 Page 26, delete lines 36 through 42.
- 38 Delete page 27.
- 39 Page 28, delete lines 1 through 37.
- 40 Page 34, delete lines 4 through 42.

- 1 Delete pages 35 through 36.
- 2 Page 37, delete lines 1 through 20.
- 3 Page 38, delete lines 29 through 42.
- 4 Page 39, delete lines 1 through 19.
- 5 Page 43, line 35, after "made" delete ":".
- 6 Page 43, line 36, delete "(A)".
- 7 Page 43, run in lines 35 through 36.
- 8 Page 43, line 38, delete "; or" and insert ", **and be published one (1)**
- 9 **time at least ten (10) days before the date by which proposals must**
- 10 **be received, in the case of a governing body of a city or town; and".**
- 11 Page 43, delete lines 39 through 41.
- 12 Page 44, between lines 23 and 24, begin a new paragraph and insert:
- 13 "SECTION 43. IC 36-2-7-10 IS AMENDED TO READ AS
- 14 FOLLOWS [EFFECTIVE JULY 1, 2006]: Sec. 10. (a) The county
- 15 recorder shall tax and collect the fees prescribed by this section for
- 16 recording, filing, copying, and other services the recorder renders, and
- 17 shall pay them into the county treasury at the end of each calendar
- 18 month. The fees prescribed and collected under this section supersede
- 19 all other recording fees required by law to be charged for services
- 20 rendered by the county recorder.
- 21 (b) The county recorder shall charge the following:
- 22 (1) Six dollars (\$6) for the first page and two dollars (\$2) for each
- 23 additional page of any document the recorder records if the pages
- 24 are not larger than eight and one-half (8 1/2) inches by fourteen
- 25 (14) inches.
- 26 (2) Fifteen dollars (\$15) for the first page and five dollars (\$5) for
- 27 each additional page of any document the recorder records, if the
- 28 pages are larger than eight and one-half (8 1/2) inches by fourteen
- 29 (14) inches.
- 30 (3) For attesting to the release, partial release, or assignment of
- 31 any mortgage, judgment, lien, or oil and gas lease contained on a
- 32 multiple transaction document, the fee for each transaction after
- 33 the first is the amount provided in subdivision (1) plus the amount
- 34 provided in subdivision (4) and one dollar (\$1) for marginal
- 35 mortgage assignments or marginal mortgage releases.
- 36 (4) One dollar (\$1) for each cross-reference of a recorded
- 37 document.
- 38 (5) One dollar (\$1) per page not larger than eight and one-half
- 39 (8 1/2) inches by fourteen (14) inches for furnishing copies of
- 40 records ~~produced by a photographic process~~; and two dollars (\$2)
- 41 per page that is larger than eight and one-half (8 1/2) inches by

- 1 fourteen (14) inches.
- 2 (6) Five dollars (\$5) for acknowledging or certifying to a
3 document.
- 4 (7) Five dollars (\$5) for each deed the recorder records, in addition
5 to other fees for deeds, for the county surveyor's corner
6 perpetuation fund for use as provided in IC 32-19-4-3 or
7 IC 36-2-12-11(e).
- 8 (8) A fee in an amount authorized under IC 5-14-3-8 for
9 transmitting a copy of a document by facsimile machine.
- 10 (9) A fee in an amount authorized by an ordinance adopted by the
11 county legislative body for duplicating a computer tape, a
12 computer disk, an optical disk, microfilm, or similar media. This
13 fee may not cover making a handwritten copy or a photocopy or
14 using xerography or a duplicating machine.
- 15 (10) A supplemental fee of three dollars (\$3) for recording a
16 document that is paid at the time of recording. The fee under this
17 subdivision is in addition to other fees provided by law for
18 recording a document.
- 19 (11) Three dollars (\$3) for each mortgage on real estate recorded,
20 in addition to other fees required by this section, distributed as
21 follows:
- 22 (A) Fifty cents (\$0.50) is to be deposited in the recorder's
23 record perpetuation fund.
- 24 (B) Two dollars and fifty cents (\$2.50) is to be distributed to
25 the auditor of state on or before June 20 and December 20 of
26 each year as provided in IC 24-9-9-3.
- 27 (c) The county treasurer shall establish a recorder's records
28 perpetuation fund. All revenue received under subsection (b)(5), (b)(8),
29 (b)(9), and (b)(10), and fifty cents (\$0.50) from revenue received under
30 subsection (b)(11), shall be deposited in this fund. The county recorder
31 may use any money in this fund without appropriation for the
32 preservation of records and the improvement of record keeping systems
33 and equipment.
- 34 (d) As used in this section, "record" or "recording" includes the
35 functions of recording, filing, and filing for record.
- 36 (e) The county recorder shall post the fees set forth in subsection (b)
37 in a prominent place within the county recorder's office where the fee
38 schedule will be readily accessible to the public.
- 39 (f) The county recorder may not tax or collect any fee for:
- 40 (1) recording an official bond of a public officer, a deputy, an
41 appointee, or an employee; or

- 1 (2) performing any service under any of the following:
- 2 (A) IC 6-1.1-22-2(c).
- 3 (B) IC 8-23-7.
- 4 (C) IC 8-23-23.
- 5 (D) IC 10-17-2-3.
- 6 (E) IC 10-17-3-2.
- 7 (F) IC 12-14-13.
- 8 (G) IC 12-14-16.
- 9 (g) The state and its agencies and instrumentalities are required to
- 10 pay the recording fees and charges that this section prescribes."
- 11 Page 45, delete lines 3 through 39.
- 12 Page 46, line 5, delete "two (2) times" and insert "**once**".
- 13 Page 46, line 5, delete "at least one (1) week apart,".
- 14 Page 46, line 6, delete "second".
- 15 Page 46, line 6, delete "seven (7)" and insert "**ten (10)**".
- 16 Page 46, line 23, strike "not".
- 17 Page 46, line 23, after "increased" insert "**or decreased by the**
- 18 **executive**".
- 19 Page 46, line 24, after "fixed" delete "," and insert ".".
- 20 Page 46, line 24, strike "but may be reduced by the".
- 21 Page 46, line 25, strike "executive."
- 22 Page 46, delete lines 37 through 42.
- 23 Delete page 47.
- 24 Page 48, delete lines 1 through 38.
- 25 Page 50, delete lines 4 through 42.
- 26 Delete page 51.
- 27 Page 52, delete lines 1 through 18.
- 28 Page 53, line 8, delete "Twenty-seven (27)" and insert "**A majority**
- 29 **of the**".
- 30 Page 53, line 15, delete "twenty-seven (27)" and insert "**a majority**
- 31 **of the**".
- 32 Page 61, delete lines 22 through 42.
- 33 Page 62, delete lines 1 through 30, begin a new paragraph and insert:
- 34 "SECTION 62. IC 36-9-30-26 IS AMENDED TO READ AS
- 35 FOLLOWS [EFFECTIVE JULY 1, 2006]: Sec. 26. When the execution
- 36 of a lease is authorized under section 25 of this chapter, the board shall
- 37 give at least ~~thirty (30)~~ **ten (10)** days' notice of the date upon which the
- 38 lease will be executed. The notice shall be published one (1) time in the
- 39 manner prescribed by IC 5-3-1. An action to contest the validity of the
- 40 lease or to enjoin the performance of any of the terms and conditions of

- 1 the lease may not be brought after the execution of the lease."
2 Page 62, delete lines 37 through 38, begin a new paragraph and
3 insert:
4 **"Sec. 2. As used in this chapter, "board" means the following:**
5 **(1) A board described in IC 36-9-23-5.**
6 **(2) A board described in IC 36-9-25-2."**
7 Renumber all SECTIONS consecutively.
(Reference is to HB 1102 as reprinted January 24, 2006.)

and when so amended that said bill do pass .

Committee Vote: Yeas 11, Nays 0.

Senator Kenley, Chairperson